

General Revenue Related Acts 2011 Regular Session

Act 2011-155 (HB 61)

Allows Qualifying Employees to Deduct from Alabama Gross Income 100 Percent of Amounts Paid as Health Insurance Premiums

This act amends Section 40-18-15.3 of the Code of Alabama 1975; allows qualifying employees to deduct from Alabama gross income 100 percent of the amounts the employees pay as health insurance premiums as part of an employer provided health insurance plan provided by a qualifying employer; allows qualifying employers to deduct in the computation of Alabama taxable income 100 percent of the amounts the employer pays as health insurance premiums on behalf of qualifying employees in connection with an employer provided health insurance plan.

Effective Date: April 21, 2011

Act 2011-164 (HB 33)

Continues the Alabama Athletic Commission until October 1, 2013

This act, relating to the Alabama Sunset Law, continues the existence and functioning of the Alabama Athletic Commission until October 1, 2013; amends Sections 41-9-1021, 41-9-1023, 41-9-1024, 41-9-1029, and 41-9-1030 of the Code of Alabama 1975; provides further for the regulation of amateur and professional mixed martial arts matches, contests, or exhibitions; requires that board members be citizens of Alabama; requires that applicants for licensure be United States citizens or legally present in the United States; provides that the commission has the sole jurisdiction to license the promotion or holding of each professional match, contest, or exhibition of boxing or mixed martial arts promoted or held within Alabama; provides that the commission has the authority to license participants in any professional match, contest, or exhibition of boxing or mixed martial arts held in Alabama; and repeals Sections 41-9-90.1 and 41-9-96 of the Code of Alabama 1975, relating to the inactive State Athletic Commission, thereby eliminating the Alabama Department of Revenue's involvement in providing secretarial and clerical help to the commission, and eliminating the Department's authority to collect license and permit fees.

Effective Date: April 28, 2011

Act 2011-205 (SB 253)

Establishes License Plate Category for Mini-Trucks

This act adds Section 32-6-59 to the Code of Alabama 1975; amends Sections 32-8-31 and 40-12-240 of the Code; establishes a license plate category for mini-trucks; exempts mini-trucks from certificate of title requirements; establishes a definition and safety standards for mini-trucks.

Effective Date: January 1, 2012

Act 2011-258 (HB 50)

Coal Waste Ash Exemption Eliminated from Solid Waste

This act amends Section 22-27-2 and Section 22-27-3 of the Code of Alabama 1975; concerns solid waste disposal; removes the existing exemptions for fly ash, bottom ash, boiler slag, and flue gas emission control wastes; authorizes regulation of these substances as solid waste.

Effective Date: May 25, 2011

Act 2011-312 (SB 129)

Voluntary Contribution by Ad Valorem Taxpayers on Check-Off of Annual Tax Statements for Alabama Firefighters Annuity and Benefit Fund

This act amends Section 36-21-186 of the Code of Alabama 1975; providing for a voluntary contribution by ad valorem taxpayers to the Alabama Firefighters Annuity and Benefit Fund, to provide for a voluntary contribution to the fund made by check-off on the annual income tax returns.

Effective Date: September 1, 2011

Act 2011-535 (HB 56)

Beason-Hammon Alabama Taxpayer and Citizen Protection Act

This act shall be known and may be cited as the "Beason-Hammon Alabama Taxpayer and Citizen Protection Act". This bill concerns illegal immigration; defines terms; requires the Attorney General to attempt to negotiate a Memorandum of Agreement between the State and the U.S. Department of Homeland Security under certain conditions; requires a person to present proof of citizenship and residency before voting; precludes any state or local government or official from refusing to assist the federal government in the enforcement of federal immigration laws; prohibits an illegal alien from receiving any state or local public benefits; prohibits an illegal alien from being eligible on the basis of residence for education benefits; requires businesses or employers seeking economic incentives to verify the employment eligibility of their employees and provides penalties; prohibits illegal aliens from seeking employment in this state and provides penalties; requires the verification of the legal status of persons by law enforcement officers; criminalizes certain behavior relating to concealing , harboring, shielding illegal aliens and provides penalties; creates the crime of dealing in false identification documents and the crime of vital records identity fraud and provides penalties; prohibits businesses, employers, or public employers from knowingly employing an illegal alien and provides penalties; prohibits certain deductible business expenses; makes it a discriminatory practice for a business or employer to fail to hire a legally present job applicant or discharge an employee while retaining an employee who is an illegal alien; requires the verification of illegal status of every alien charged with a crime for which bail is required; amends Section 32-6-9 of the Code of Alabama 1975, relating to driver's licenses; requires law enforcement to detain any alien whose lawful immigration status cannot be verified; requires Alabama Department of Homeland Security to establish and maintain an E-Verify employer agent service; prohibits the enforcement of certain contracts; requires public schools to determine citizenship and immigration status of enrolling students; prohibits an illegal alien from entering into a business transaction and provides penalties.

Effective Date: Sections 22 and 23 of this act are effective June 9, 2011; Section 9 becomes effective on January 1, 2012; Section 15 becomes effective on April 1, 2012; and the remainder of the act becomes effective September 1, 2011

Act 2011-540 (HB 105)**Licensing and Registration of Tow Trucks**

This act amends Section 40-12-248 of the Code of Alabama 1975; provides for the licensing and registration of motor vehicle wreckers, commonly known as tow trucks, based on the gross vehicle weight of the wrecker only without regard to the gross vehicle weight of any motor vehicle to be towed by the wrecker.

Effective Date: June 9, 2011

Act 2011-544 (HB 179)**Homeowners and Storm Victims Protection Act of 2011**

This act shall be known as and may be cited as the "Homeowners and Storm Victims Protection Act of 2011"; amends Section 40-8-1, Code of Alabama 1975; expands and clarifies the definition of residential property to include single-family dwellings and lots under construction until sold or otherwise put to a use other than as a single-family dwelling for a period of up to 24 months (two years) from the date of destruction or damage; the owner may request an extension not to exceed an additional 24 months (two years) upon submission of proof that the work necessary to rebuild or restore the destruction or damage could not be contracted or, if contracted, could not be completed within 24 months (two years) from the date of the destruction or damage.

Effective Date: September 1, 2011

Act 2011-551 (HB 230)**Full Employment Act of 2011**

This act may be cited as the "Full Employment Act of 2011". This bill provides an incentive for job creation in Alabama; establishes an Alabama income and financial institution excise tax credit for small businesses (businesses that employ 50 or fewer employees) that create new jobs paying more than ten dollars (\$10) per hour; the credit shall equal one thousand dollars (\$1,000) and shall be available in the tax year during which the employee has completed 12 months (one year) of consecutive employment; the employer must have a net increase in the total number of full time employees in Alabama on the last date of each tax year during which employees are hired for which the employer claims a credit, over the number employed in Alabama as of the last day of the tax year immediately preceding the first employment year; the increase must equal or exceed the number of newly hired employees for which a credit is sought by one employee for each newly hired employee for whom a credit is being sought for the current year, plus one employee for all employees for whom credits were claimed in prior years; the credit shall be allowed against the tax imposed by Chapter 16 or Chapter 18, Title 40; a financial institution shall be allowed to claim the credit against the liability determined in Chapter 16 of Title 40; the income tax credit may be claimed only for employees who are hired following the date this act is signed by the Governor or is otherwise formally enacted.

Effective Date For tax years beginning on or after January 1, 2011

Act 2011-552 (HB 243)**Income Tax Refund Check-Off for Alabama Firefighters Annuity and Benefit Fund**

This act amends Section 40-18-140 of the Code of Alabama 1975; allows an income tax refund check-off for a contribution to the Alabama Firefighters Annuity and Benefit Fund; contributions to the fund shall be deposited with the State Treasurer for distribution.

Effective Date: For tax years beginning after December 31, 2012

Act 2011-554 (HB 256)

Limits the Number of Dealer License Plates Purchased by a Licensed New Motor Vehicle Dealer, a Used Motor Vehicle Dealer, and a Motorcycle Dealer

This act amends Section 40-12-264 of the Code of Alabama 1975; limits the number of dealer license plates purchased by a licensed new motor vehicle dealer, a used motor vehicle dealer, and a motorcycle dealer; removes provision allowing licensed motor vehicle wholesalers, rebuilders, and reconditioners to purchase dealer license plates; limits the use of dealer license plates to certain individuals and to vehicles in the dealer's inventory; permits licensed new and used motor vehicle dealers, wholesalers, rebuilders, and reconditioners to purchase dealer transit license plates; disallows refunds of dealer license plates fees; increases second and subsequent civil penalties for misuse of dealer and dealer transit license plates; provides for a criminal penalty for willful misstatements in the purchase of dealer license plates; authorizes the Department of Revenue to deny a dealer regulatory license to a dealer who has unpaid civil penalties; requires dealers to purchase license plates for vehicles withdrawn from inventory.

Effective Date: October 1, 2011

Act 2011-563 (HB 355)

Establishes the Alabama Streamlined Sales and Use Tax Commission

This act establishes the Alabama Streamlined Sales and Use Tax Commission to identify and develop the programs necessary to become compliant with the Streamlined Sales and Use Tax Agreement in the event that Alabama becomes a participating member of the agreement; requires the commission to research Alabama's existing tax laws to identify the changes that will be required in existing law in order to bring Alabama in compliance with the agreement in the event that federal legislation adopting the agreement becomes law.

Effective Date: June 9, 2011

Act 2011-565 (HB 399)

Alabama Terminal Excise Tax Act

This act shall be known and may be cited as the "Alabama Terminal Excise Tax Act." This bill revises the motor fuel tax collection and enforcement system; imposes the tax upon the removal or withdrawal of motor fuel from the terminal using the terminal rack other than by bulk transfer; imposes the tax when motor fuel is imported into the state, other than by bulk transfer; imposes the tax on blended motor fuel at the point motor fuel is blended; provides for the levy of the tax on certain products and provides for exemptions; provides for licensing and fees, for returns, disposition of the proceeds of the tax, and penalties for violations.

Effective Date: October 1, 2012

Act 2011-614 (HB 383)

Extends Supplemental Assessment; Increases Supplemental Provider Privilege Assessment on Nursing Facilities

This act amends Sections 40-26B-21 through 40-26B-26, of the Code of Alabama 1975; extends the nursing facility supplemental assessment referred to in Section 40-26B-21(b) through August 31, 2013; increases the supplemental provider privilege assessment beginning September 1, 2011; the privilege assessment will remain \$1,899.96 for each bed in the facility; the

supplemental privilege assessment annual rate is increased from \$1,063.08 to \$1,603.08; the new annual rate is \$3,503.04, or \$291.92 per month; this act also changes the due date from the tenth of the month to the twentieth of the month; all references to “tax” have been changed to “assessments.”

Effective Date: September 1, 2011

Act 2011-615 (HB 392)

Extends the Private Hospital Assessment and Medicaid Funding Program for Fiscal Years 2012 and 2013

This act amends Article 5, Chapter 26B, Title 40, Code of Alabama 1975; extends the private hospital assessment and Medicaid funding program for fiscal years 2012 and 2013; changes the base year to fiscal year 2009 for purposes of calculating the assessment; changes the assessment rate for fiscal years 2012 and 2013; changes the due date for quarterly payment of the assessment; changes the methodology for base payments for outpatient hospital services for state fiscal years 2012 and 2013.

Effective Date: June 9, 2011

The program shall be of no effect if federal financial participation under Title XIX of the Social Security Act is not available to Medicaid at the approved federal Medicaid assistance percentage, established under Section 1905 of the Social Security Act for State fiscal years 2010, 2011, 2012, and 2013.

The program will automatically terminate September 30, 2013, unless a later bill is passed extending the program to future fiscal years.

Act 2011-616 (HB 434)

Double-Weighted Sales Factor and Market Sourcing

This act amends Section 40-27-1, Code of Alabama 1975; double-weights the sales factor in the currently equal-weighted three factor formula used to apportion business income to Alabama; amends Alabama's sourcing of revenues for apportionment purposes by converting Alabama from a "cost of performance" state to a "market based sourcing" state for certain receipts from intangibles or services; provides that sales of services and other intangible property would be sourced to Alabama if the taxpayer's market for the sales is in Alabama.

Effective Date: For all tax years beginning on or after December 31, 2010

Act 2011-620 (SB 65)

Income Tax Refund Check-Off for Alabama State Historic Preservation Fund and the Archives Services Fund

This act amends Section 40-18-140, Code of Alabama 1975; provides an income tax refund check-off for a contribution to the Alabama State Historic Preservation Fund and the Archives Services Fund; funds will be deposited with the State Treasurer for distribution.

Effective Date: For tax years beginning after December 31, 2012

Act 2011-628 (SB 185)

Electronic Uniform Non-Traffic Citation and Complaint (eUNTCC)

This act concerns the issuance of a complaint and summons or notice to appear in court for persons arrested for misdemeanor non-traffic violations; provides for the use of an electronic

uniform non-traffic citation and complaint (eUNTCC) as an alternative method for issuing tickets; provides for a notice to appear in court similar to the e-tickets used for traffic offenses.
Effective Date: July 1, 2011

Act 2011-631 (SB 219)

Interest-Bearing Warrants for Educational Purposes

This act concerns financing for public education; authorizes county and city boards of education to issue interest-bearing warrants for educational purposes, with the approval of the State Superintendent of Education, and payable from such revenues or tax proceeds as are lawfully available; the warrants would be sold at public or private sale; the warrants and interest thereon are exempt from all state, county, municipal, and other taxation under the laws of the State.

Effective Date: August 1, 2011

Act 2011-633 (SB 224)

Transfer of Motor Vehicles without Title to Automotive Dismantler and Parts Recycler or Secondary Metals Recycler

This act amend Sections 32-8-87, 40-12-412, and 40-12-116, Code of Alabama 1975; provides for transfer of certain motor vehicles without a title to an automotive dismantler and parts recycler or secondary metals recycler; requires a statement from the owner containing certain information with regard to a vehicle sold without a title; requires an automotive dismantler and parts recycler or secondary metals recycler to maintain certain records and electronically transmit such records to the Department; requires an annual license fee of \$200 per piece of car crushing equipment for persons other than the licensed dismantlers, recyclers or junk dealers; provides criminal penalties for violations; requires the Department of Revenue to maintain an electronic lien verification system; adds Section 32-8-64.2 to the Code of Alabama 1975, relating to release of certain liens.

Effective Date: Section 1 of this act becomes effective January 1, 2012; the remaining sections of this act become effective October 1, 2011

Act 2011-641 (SB 295)

Establishes the Individual Development Account Program

This act establishes the Individual Development Account Program in the Department of Human Resources; authorizes certain persons with low income to enter into agreements with a fiduciary organization for the establishment of an individual development account; requires the agreement to provide for the amount of savings deposits, match fund rates, asset goals and financial literacy education classes to be completed, additional training specific to the asset, and financial counseling the individual will attend, as well as other services designed to increase the financial independence of the person; provides that the funds in the account shall be matched under certain circumstances; provides that money may be withdrawn from the account for certain qualified purposes; allows money to be withdrawn from the account if money is withdrawn for emergencies; removes a person from the program if money is withdrawn for other purposes; requires the account holder to fulfill certain requirements before the withdrawal of money from the account; provides that money deposited in the account shall not be considered gross income for income tax purposes; provides that money withdrawn from the account for qualified purposes shall not be considered gross income for income tax purposes; provides for the selection of fiduciary organizations to administer the program; provides for the duties of financial institutions

holding individual development accounts; provides that an account owner's savings and matching funds shall not affect his or her eligibility for any means-tested public benefits.
Effective Date: September 1, 2011

Act 2011-642 (SB 337)

Changes Distributions of the Sales Tax Discount and the Use Tax Discount

This act amends Section 40-23-35 and 40-23-77 of the Code of Alabama 1975; changes the distributions of the sales tax discount and the use tax discount; this act provides that for fiscal years ending September 30, 2012 and September 30, 2013, only, the five million dollars of the sales tax discount normally disbursed to the Department of Conservation and Natural Resources will be disbursed to the State General Fund; this act provides that for fiscal years ending September 30, 2012 and September 30, 2013, only, the one million dollars of the use tax discount normally disbursed to the Coastal Programs will be disbursed to the State General Fund.
Effective Date: October 1, 2011

Act 2011-644 (SB 395)

Income Tax Deduction for Retrofitting Homes against Catastrophic Windstorm Events

This act concerns homeowners insurance and homeowners who retrofit or upgrade their new or existing homes to help resist damages associated with a hurricane, tornado, other catastrophic windstorm event, or rising floodwaters; provides an income tax deduction not to exceed the lesser of 50 percent of the costs of such retrofitting and upgrades or \$3,000; provides that all rate filings and related actuarial information for homeowners insurance coverage shall be treated as public information, available for review in the office of the Commissioner of Insurance in Montgomery, Alabama, and via the Internet on the website of the Department of Insurance.
Effective Date: Sections 1 and 2 of this act become effective June 9, 2011; Section 3 of this act becomes effective on September 1, 2011

Act 2011-645 (SB 404)

Allows Issuance of Title on Stolen Vehicle to Insurance Company

This act amends Section 32-8-84, Code of Alabama 1975; allows the issuance of an electronic certificate of title on a stolen vehicle to an insurance company, where settlement has occurred between the insured and the insured's insurance company; a certificate of title in paper form can be issued once the vehicle is recovered.
Effective Date: January 1, 2012

Act 2011-648 (SB 477)

Tariff Credit Act of 2011

This act shall be known as the "Tariff Credit Act of 2011"; provides limited economic development incentives to offset business transitional costs to encourage direct investment by qualified projects of a minimum capital investment; the minimum capital investment of a qualifying project is \$100 million; the qualifying project would have to create at least 100 new jobs, with a base wage of not less than the state's individual median income; approved investing companies would be eligible to receive a transferrable income tax credit up to the amount of their Federal tariff costs during the term of the qualifying project, but not to exceed the lesser of \$20 million or 25% of the total amount of an investing company's capital investment in the qualifying

project; any project seeking the credit must go through a recommendation process involving ADO, ADOR, and the Governor's Office.

Effective Date: For tax years and periods beginning after December 31, 2010

Act 2011-688 (SB 137)

Online Insurance Verification System for Motor Vehicles

This act amends Sections 32-7-19, 32-7-20, 32-7-22, 32-7-24, 32-7A-2 through 32-7A-8, Code of Alabama 1975; adds Sections 32-7B-1 through 32-7B-6; repeals Sections 32-7A-9 through 32-7A-22; adds Sections 32-7A-9 through 32-7A-25; permits the Department of Public Safety to verify financial responsibility via an online insurance verification system in real time rather than using the manual process now in place; permits the Department of Revenue, all road side law enforcement, and licensing officials to verify liability insurance coverage on motor vehicles via an online insurance verification system in real time; permits licensing officials to verify insurance coverage prior to the issuance of motor vehicle registrations; conforms to the Insurance Industry Committee on Motor Vehicle Administration (IICMVA) best practices for insurance verification; establishes an advisory council comprised of insurance industry and government representatives to establish policies and procedures for the online insurance verification system; increases reinstatement fees.

Effective Date: Sections 2, 5, and 7 becomes effective June 14, 2011; Sections 1, 3, 4, and 6 become effective on January 1, 2013, except that a portion of Section 3, containing the reenacted Section 32-7A-12, becomes effective June 14, 2011

Act 2011-689 (SB 158)

Neighborhood Infrastructure Incentive Plan Act of 2011

This act creates the Neighborhood Infrastructure Incentive Plan Act of 2011; allows homeowners and business owners to form neighborhood infrastructure authorities in existing neighborhoods to manage and finance local projects; provides for the organization of the authorities; each homeowner and business assessed pursuant to this act, beginning in the 2012 tax year, shall be eligible for an income tax credit of 10 percent of the amount of assessment paid, not to exceed one thousand dollars (\$1,000) credit in any tax year, for a period not exceeding 10 successive tax years.

Effective Date: June 14, 2011

This act automatically expires December 31, 2015, unless specifically extended by an act of the Legislature; all authorities in existence as of December 31, 2015, shall continue in existence until all existing projects of the authority are completed and the authority seeks dissolution

Act 2011-695 (SB 255)

Rebates for Qualified Production Companies

This act amends Sections 41-7A-43 and 41-7A-45, Code of Alabama 1975; makes several technical corrections to the film incentives portion of the Entertainment Industry Act of 2009; clarifies the qualified expenditures applicable to a television series or commercial; provides that the income tax credits are available in the year in which the production activity concludes; provides that the sales, use and lodgings tax exemptions only apply to the state portion of these

taxes; provides maximum expended amounts beyond which rebates and exemptions are not allowed.

Effective Date: June 14, 2011

Act 2011-707 (SB 450)

Repeals "John L. Buskey Trust Fund Matching Act of 1993"

This act repeals Title 41, Chapter 15A, Article 2, of the Code of Alabama 1975, entitled the "John L. Buskey Trust Fund Matching Act of 1993", which required the State of Alabama to provide a one-to-one match to the Penny Trust Fund for those monies that are deposited into the Penn Trust Fund during each fiscal year.

Effective Date: September 30, 2011

Act 2011-709 (SB 493)

Tornado Recovery Tax Incentive Protection Act of 2011

This act establishes the Tornado Recovery Tax Incentive Protection Act of 2011; protects the granting and extension of economic benefits that became impacted and disrupted by the tornado outbreaks on April 15 and April 27, 2011, due to property damage and unexpected deadline delays during the qualification processes.

Effective Date: June 14, 2011

Act 2011-710 (SB 506)

Classification of Property as Residential or Homestead Not Affected When Property is Damaged by Natural Disaster

This act amends Section 40-8-1 and Section 40-9-19, Code of Alabama 1975; provides that the classification of property as residential property or a homestead would not be affected under certain conditions when the property is damaged by a natural disaster.

Effective Date: September 1, 2011

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Act 2011-237 (HB 30)

Additional Index Fee on Property Instruments in Marengo County

This act affects Marengo County and authorizes a special index fee of five dollars (\$5) to be collected by the Judge of Probate on each real or personal property instrument, or other instrument recorded or filed for record in the probate court of the county; the index fee is in addition to all other fees, taxes, and other charges required by law to be paid upon recording or filing for record of any instrument; the Judge of Probate will deposit all funds collected into a special fund to be maintained by the Judge of Probate for improved recording, archiving, Internet technology, preservation, retrieving of records and other equipment, maintenance, training, and services necessary for the improvement of the recording, court, and license divisions of the office of the judge of probate.

Effective Date: June 1, 2011

Act 2011-246 (HB 397)

Proposed Ad Valorem Tax Increase in Dothan

This act approves a proposed increase in ad valorem taxation to be levied by the City Council of Dothan, in an amount not exceeding 15 mills that is in addition to the current 5 mills for a combined total amount not exceeding 20 mills, subject to approval by a majority vote of the qualified electors residing in Dothan to vote in a special municipal election to be held no later than October 1, 2013; and thirteen-fifteenths of any net additional ad valorem tax revenues shall be distributed to the Dothan City Board of Education to be used exclusively for public school purposes, the remainder of any additional ad valorem tax revenues shall be distributed to Houston-Love Memorial Library Board to be used exclusively for the improvement, operation, and maintenance of public libraries within Dothan.

Effective Date: Contingent upon voter approval

Act 2011-256 (HB 148)

Additional Ad Valorem Tax in Hale County

This act allows the Hale County Commission to levy an additional ad valorem tax in the amount of three mills to pay for a new jail; allows the distribution of any excess amount collected to the County General Fund to be used for law enforcement purposes.

Effective Date: Contingent upon voter approval

Act 2011-263 (HB 530)

Additional Ad Valorem Tax in Pike Road

This act authorizes the municipal governing body of Pike Road in Montgomery County to levy and collect additional ad valorem taxes in the amount of 25 mills on taxable property located in Pike Road; the proceeds from the additional taxes will be allocated for public schools in the town; all ad valorem taxes in Pike Road shall be levied, collected, administered and enforced at

the same time, in the same manner, and under the same requirements and laws as state ad valorem taxes.

Effective Date: Contingent upon voter approval

Act 2011-265 (SB 208)

Lodging Tax in Perry County

This act levies a five percent lodging tax in Perry county; any rentals or services taxed under Division 1 of Article 1 of Chapter 23 of Title 40, Code of Alabama 1975, are exempted from the lodging tax; the tax does not apply to rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any place: after collection costs, ninety percent of the tax collections will be distributed to a fund established by the Perry County Commission for reduction of the county debt; ten percent of the tax collections will be distributed to the Perry County General Fund.

Effective Date: August 1, 2011

Act 2011-267 (SB 456)

Allocation and Expenditure for Money Received from the TVA Distributed to Morgan County

This act provides for the allocation and expenditure of money received from the Tennessee Valley Authority distributed to Morgan County pursuant to Act 2010-135 of the 2010 Regular Session to the Hartselle, Decatur, and Morgan County Boards of Education for fiscal years 2012 and 2013. Distribution of proceeds are as follows: 1) the first \$125,000 distributed among the school systems to be used expressly for the support and benefit of each system's robotics programs; 2) fifty percent of the remaining proceeds to be divided among the school systems for teachers and personnel expenses; 3) thirty percent of the remaining proceeds to be divided among the school systems for technological purposes; 4) twenty percent of the remaining proceeds to be divided among the school systems' teachers, librarians, and educational personnel for instructional and teaching materials and supplies; 5) any excess funds shall be divided among each school in the respective school systems.

Effective Date: May 25, 2011

Act 2011-268 (SB 99)

Prohibits the Imposition of an Occupational Tax in Baldwin County

This act proposes an amendment to the Constitution of Alabama of 1901, to prohibit the imposition of an occupational tax in Baldwin County.

Effective Date: Contingent upon voter approval

Act 2011-269 (SB 100)

Prohibits the Imposition of an Occupational Tax in Tuscaloosa County

This act proposes an amendment to the Constitution of Alabama of 1901, to prohibit the imposition of an occupational tax in Tuscaloosa County.

Effective Date: Contingent upon voter approval

Act 2011-523 (SB 378)

Lee County Commission Authorized to Levy Sales and Use Taxes outside the Corporate Limits of Auburn, Opelika, and Phenix City

This act amends Section 1 of Act 1254 of the 1969 Special Session, amended by Act 2005-306 of the 2005 First Special Session, and Sections 1 and 2 of Act 89-629 of the 1989 Regular Session; authorizes the Lee County Commission to levy sales and use taxes outside the corporate limits of Auburn, Opelika, and Phenix City, generally paralleling the state sales and use taxes; the commission shall not levy any tax measured by gross receipts, except a sales or use tax which generally parallels, except for the rate of tax, that imposed by the state under applicable law.

Effective Date: June 9, 2011

Act 2011-527 (SB 473)

Distribution of Additional TVA Payments in Marshall County

This act provides for the distribution of additional TVA in-lieu-of taxes payments received by Marshall County pursuant to Act 2010-135, to the school systems in the county and as provided by a committee appointed for that purpose. Distributions of proceeds are as follows: 1) twenty-five percent distributed to the Marshall County Board of Education, the Arab City Board of Education, the Guntersville City Board of Education; the Albertville City Board of Education, and the Boaz City Board of Education, based on student enrollment; 2) seventy-five percent to the county discretionary fund.

Effective Date: June 9, 2011

Act 2011-588 (HB 540)

Lee County Commission Authorized to Levy Sales and Use Taxes outside the Corporate Limits of Auburn, Opelika, and Phenix Cities

This act amends Section 1 of Act 1254 of the 1969 Special Session, amended by Act 2005-306 of the 2005 First Special Session, and Sections 1 and 2 of Act 89-629 of the 1989 Regular Session; authorizes the Lee County Commission to levy sales and use taxes outside the corporate limits of Auburn, Opelika, and Phenix City, generally paralleling the state sales and use taxes; the commission shall not levy any tax measured by gross receipts, except a sales or use tax which generally parallels, except for the rate of tax, that imposed by the state under applicable law.

Effective Date: June 9, 2011

Act 2011-596 (HB 599)

Increases Lodging Tax in Clarke County

This act amends Section 45-13-243, Code of Alabama 1975; increases the lodging tax in Clarke County in an amount of four percent of the charge on each room, rooms, lodgings, or accommodations; exempted from the tax are any rentals or services taxed under Division 1 of Article 1 of Chapter 23 of Title 40; the tax doesn't apply to rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any place; the net proceeds, after collection costs, shall be paid into the county treasury to be exclusively used for the promotion of tourism and economic development.

Effective Date: September 1, 2011

Act 2011-602 (HB 613)

Distribution of TVA Payments in Marshall County

This act provides for the distribution of additional TVA in-lieu-of taxes payments received by Marshall County pursuant to Act 2010-135, to the school systems in the county and as provided by a committee appointed for that purpose. Distributions of proceeds are as follows: 1) twenty-

five percent distributed to the Marshall County Board of Education, the Arab City Board of Education, the Guntersville City Board of Education, the Albertville City Board of Education, and the Boaz City Board of Education, based on student enrollment; 2) seventy-five percent to the county discretionary fund.

Effective Date: June 9, 2011

Act 2011-611 (HB 676)

Distribution of TVA Payments in Jackson County

This act provides for the distribution of TVA in-lieu-of-taxes payments in Jackson County; and repeals Act 79-743, 1979 Regular Session, Act 88-292, 1988 Regular Session, and Act 99-550, 1999 Regular Session. Distribution of proceeds are as follows: 1) four percent to equip and maintain the Jackson County Legislative Delegation Office; 2) forty percent to the county's public school system; 3) thirty percent to the incorporated municipalities; 4) twenty-six percent to the county general fund.

Effective Date: June 9, 2011

Act 2011-654 (SB 503)

Distribution of TVA Payments in Jackson County

This act provides for the distribution of TVA in-lieu-of-taxes payments in Jackson County; and repeals Act 79-743, 1979 Regular Session, Act 88-292, 1988 Regular Session, and Act 99-550, 1999 Regular Session. Distribution of proceeds are as follows: 1) four percent to equip and maintain the Jackson County Legislative Delegation Office; 2) forty percent to the county's public school system; 3) thirty percent to the incorporated municipalities; 4) twenty-six percent to the county general fund.

Effective Date: June 9, 2011

Act 2011-662 (HB 664)

Annual Business License Tax on the Privilege of Engaging in Certain Businesses in Jefferson County

This act authorizes the levy in Jefferson County of an annual business license tax on the privilege of engaging in certain businesses, vocations, occupations, callings or professions, specifically excluding persons engaging in business in the county and required by law to pay tax pursuant to Sections 40-16-4, 40-21-50, 40-21-52, 40-21-53, 40-24-56, or 40-21-60 of the Code of Alabama 1975; tax will be measured by the gross receipts after certain deductions; establishes minimum and maximum initial business license taxes; authorizes levy of a minimum flat fee for the issuance of business licenses; provides for the levy of the business license tax in respect of businesses engaged in more than one business; provides for the deposit of the taxes collected into Jefferson County's General Fund.

Effective Date: June 9, 2011

Act 2011-692 (SB 231)

Creates Public Authority for Purpose of Promoting and Developing Tourism and Development

This act authorizes one or more municipalities, counties, or any combination of municipalities and counties, to create a public authority for the purpose of promoting and developing tourism

and development; provides for the duties, powers, and board membership of the authority; authorizes the authority to create a tourism promotion and development district; provides for the boundaries of the district.

Effective Date: June 14, 2011